

Exhibit L



ALABAMA CENTER FOR COMMERCE
401 ADAMS AVENUE, SUITE 780
MONTGOMERY, AL 36104
334.956.7700 FAX 334.956.7701
WWW.BRADLEYARANT.COM

Charles A. Stewart III

Direct Dial: 334-956-7608
Direct Fax: 334-956-7808
cstewart@bradleyarant.com

September 19, 2007

Dorman Walker
Balch & Bingham
P.O. Box 78
Montgomery, AL 36101

RE: *Elizabeth Horton v. National Seating & Mobility, Inc.*

Dear Dorman:

I wanted to bring you up to speed on this case. Plaintiff's counsel spoke with her client this past Monday. Ms. Horton is expected to be released on Thursday. She will be on medication for the rest of her life. Nixon expects Horton's physician to send a letter by fax on Friday, and it is expected that this letter will authorize discovery to move forward.

Ms. Nixon is getting with her client to give us dates for depositions. Additionally, Ms. Nixon has stated that she will not oppose our motion for an extension of the Defendants' deadlines in light of her client's prior unavailability and Nixon's inability to get us experts reports at this time.

We will prepare a motion to extend the deadlines. As soon as we have deposition dates I will forward them to you. If you have any questions or suggestions, please do not hesitate to call.

With warm regards, I remain

Yours very truly,

Charles A. Stewart III

CAS/arm

cc: Elizabeth Mitchell